



Ancillary Document Review Supplement
(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):

ETA 143.04.193 Sales of Flour to Government for Export

Date issued: **August 12, 1966**

Reviewer: **JoAnne Gordon**

Date reviewed: **April 24, 2003**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)): **WAC 458-20-193C Imports and exports - Sales of goods from or to persons in foreign countries**

Briefly explain the subject matter of the document(s):

ETA 143.04.193 discusses a circumstance under which the sale of flour to the federal government did not for exemption from the business and occupation (B&O) tax. The federal government was the actual exporter of the goods and for this reason, the taxpayer could not provide a bill of lading showing that the taxpayer was the consignor and that the carrier agreed to transport the goods to a foreign destination.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
	X	Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
	X	Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
	X	Is the document providing the result(s) that it was originally designed to



	achieve?
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If the answer is “no” to any of the questions above, provide a brief explanation for that response.

ETA 143 refers to Rule 193. Rule 193 is the Department's rule that discusses interstate sales. With respect to import and export sales, Rule 193C is the applicable rule.

At the time ETA 143 was issued, Rule 193 required a seller to obtain a bona fide bill of lading showing the seller as consignor and agreement by the carrier to transport the goods to a foreign destination. Rule 193C was subsequently amended to expand the list of documents that may be used to substantiate a claim for exemption as an export sale.

Review Recommendation:

- _____ **Amend**
- X** **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- _____ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

Briefly explain your recommendation:

This ETA was issued in 1966. Rule 193 has been amended several times since ETA 143 was issued. The ETA has no substantive value and should be canceled.

Manager action: Date: 6/4/03

AL Reviewed and accepted recommendation